AMO REPORTS 82-8

REPORT OF THE SECTION 86 WORKING GROUP

THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO
MAY, 1982

To the Municipal Clerk:

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"AMO Reports 82-8" was presented to the Honourable Claude Bennett, Minister of Municipal Affairs and Housing, on June 4, 1982.

TABLE OF CONTENTS

		PAGE
1.	BACKGROUND	1
2.	OVERVIEW	1
3.	GENERAL CASE A	2
4.	GENERAL CASE B	3
5.	GENERAL CASE C	4
6.	BASIC CONCLUSIONS/OBSERVATIONS	5

APPENDICIES

A. Summary of Metro-Wide Section 86 Simulation
B. Interim Report on Ottawa-Carleton Section 86 Assessment Simulation
C. Report on Simcoe County Section 86 Assessment Simulation

REPORT OF THE SECTION 86 WORKING GROUP

1. BACKGROUND

The Association of Municipalities of Ontario is committed to the implementation of market value assessment. In AMO Reports 19: Towards Property Tax Reform released March, 1980, the Association proposed that a provincial-municipal committee study the feasibility of implementing Section 86 (of The Assessment Act) on a region-wide or county-wide basis. In April, 1981, an informal provincial-municipal working group was established.

Following a number of discussions with the AMO representatives comprising the Section 86 working group, an analysis format was agreed upon. The Provincial staff then prepared data and simulations for the review and analysis of the working group. Through the cooperative effort of AMO and Provincial staff in reviewing the simulation, the general conclusions that are contained in this report resulted. The comments contained in this AMO report are technical observations derived from the study and analysis of the region-wide/county-wide Section 86 simulations. Consequently, this report makes no recommendations but is intended to fulfill the commitment made by the AMO members of the working group to study the data and report their observations.

2. OVERVIEW

In-depth reviews on three simulations were undertaken by the working group, and their conclusions were discussed with the Fiscal Policy Committee. One simulation involved a county, the County of Simcoe, containing thirty-five (35) municipalities. The remaining two simulations involved the Municipality of Metropolitan Toronto, composed of six municipalities, and the Regional Municipality of Ottawa-Carleton, which has eleven area municipalities. Specific notes and comments on these individual simulations are included as Appendices.

As well, the working group reviewed and considered more general information on other counties and regions interested in the implications of region-wide or county-wide Section 86 programs. From the group's overall study, they concluded that there are at least three general situations or cases which

exist, and that each requires a different solution in order to successfully implement a region-wide or county-wide Section 86. Therefore, while the study group concurred in the need to work towards region-wide and county-wide Section 86 reassessments, they also reasoned that a flexible process for doing so must be made available by the Province to satisfy the different start positions that exist in the various counties and regions throughout Ontario.

3. GENERAL CASE A: All municipalities within the county or region have assessments referenced to a common base year.

This case is generally represented by regions or counties that have a common base year of assessment and a uniform classification of property types for all municipalities as in the case of The Municipality of Metropolitan Toronto. This case also applies to areas that were recently reassessed in total, such as the Regional Municipalities of York, Peel, and Haldimand-Norfolk and the District Municipality of Muskoka. A one-step region-wide or county-wide Section 86 is preferred in these regions and counties.

The primary purpose of reassessment under this condition is to update the assessment in each municipality in order to re-establish the horizontal equity that previously existed within classes and among municipalities in the assessments. This can best be accomplished in one basic step by going straight to a region-wide or county-wide Section 86. This permits the achievement of uniform distribution of the regional and school board costs (often 75% of taxes) on properties that have equal market values regardless of where they are located within the region or county.

No individual municipality within such a region or county should be permitted to undertake a local Section 86 in isolation, because this may result in a different market value year for the municipality in question. This in turn will generate a condition that will require subsequent correction to get all municipalities back to a common data base for assessment purposes. The unnecessary disruptions caused by a series of individual local Section 86's therefore should be avoided.

In summary, if a region or county has common base years for assessments in all municipalities, and a uniform classification of property types exists, then a region-wide or county-wide 86 should be implemented and local Sections 86 precluded. Flexibility in the weighting of assessment classes or taxation rates may be necessary in order to maintain the vertical equity among classes of property that now exists, or in order to move a region or county towards a Provincial established average for weighting among classes of property.

4. GENERAL CASE B: All municipalities within the county or region have concluded local Section 86's, but no common base year exists among the municipalities for their original assessments.

This general situation is found in the Regional Municipality of Ottawa-Carleton, which was one of the simulations studied, and in the Regional Municipalities of Hamilton-Wentworth and Waterloo. This general condition undoubtedly holds true in a number of other counties and regions that have already undertaken local Section 86's.

The fundamental requirement in this case is to move to taxable assessments in all the municipalities that are referenced to the same base year. The local Section 86's have re-established the horizontal equity for properties within each class within each municipality. However, the absence of a common base year for the original assessments have precluded the local Section 86's from ensuring any horizontal equity within classes among the various municipalities. That is, properties of equivalent market value, but located within different municipalities, will have different burdens of taxation for regional/county and school board purposes.

Unlike Case A, a county-wide or a region-wide Section 86 in this case will not serve to re-establish horizontal equity for classes or property among municipalities because a common base year for municipal assessments in the Region doesn't exist, and a region-wide 86 would not provide it. In fact, it may perpetuate past inequities and could create new ones.

A rational and consistent county-wide or region-wide assessment system, given this situation, will depend on a much more flexible application of region-wide changes than considered in Case A. A program will have to be mandated on a region-wide basis that establishes a common base year for assessed values throughout the region. This in turn will require considerable flexibility and innovation in modifying or adapting existing taxation policies (that weight classes of property), assessment practices (consolidation of property classes, etc.) and grant distribution systems.

In summary, a county-wide or region-wide Section 86 is not the next logical step to be pursued for regions that have already undertaken local Section 86's if original assessment base years used are not common throughout the region. A more flexible series of steps is necessary involving assessment, taxation and grant policies.

5. GENERAL CASE C: Some but not all municipalities within the county or region have implemented Section 86's, but no common base year exists for their original assessments.

This case was simulated in the County of Simcoe data, and the condition exists in a number of counties and regions throughout the Province. In terms of getting from a present state to a desired rational state, the regions and counties in the situation have the farthest to go.

A review of this case indicates that horizontal equity does not exist within classes of property within all municipalities in the region or county. Further, a region-wide 86 would not ensure horizontal equity among municipalities because original assessments reference different base years.

Regions or counties characterized by this situation require a three-step process of changes. Firstly, all municipalities that have not done so should be required to proceed with local Section 86's. Secondly, the municipalities that have already gone with Section 86's should have them updated so that all local 86 reassessments in the region or county are for a

common base year. Thirdly, the county or region should then be permitted to proceed with the flexible system of change that was discussed in Case B to rationalize the assessment and taxation system. In essence, a county or region that reflects a Case C situation would, following implementation of the steps outlined, move into a Case B situation.

6. BASIC CONCLUSIONS/OBSERVATIONS

The study group came to the basic conclusion that a Section 86 process was the minimal reform required in the assessment process in Ontario and that all municipalities, without exception, should be required to take this step in order to introduce some horizontal equity into their assessment systems. In certain regions or counties, it is desirable to move directly to region-wide or county-wide Section 86 because it produces the most benefits and minimizes the number of disruptions required. When this course of action is not appropriate, local Section 86's should be required of all municipalities within the county or region, and a flexible process of tax, assessment and grant policies should follow to rationalize the assessment system region-wide.

The working group further concluded that county-wide or region-wide Section 86 is a logical step towards an equitable property assessment and taxation system providing all municipalities within the region or county:

- have a common local assessment base year
- have a common property classification system, or a willingness exists on the part of area municipalities to move in this direction
- have limited amounts of payments-in-lieu that do not distort the sharing of resources.

Similarly, the working group concluded that the lack of common base years for assessments in regions and counties could not be overcome by the implementation of area-wide Sections 86's. These regions and counties in Ontario need a more flexible system of changes that permit the introduction of common base years for all regional and county assessments which will have to be accompanied by flexible taxation and grant policies suited to the specific situation encountered. Then, and only then, can a uniform set of Provincial procedures and policies with respect to assessment, taxation and grants be pursued.

APPENDIX A

Summary of Metro-Wide Section 86 Simulation

SUMMARY OF METRO-WIDE SECTION 86 SIMULATIONS

1. All classes of residential assessment in all municipalities except the City of Toronto would experience some decline in property tax burden.

2. The residential classes of property in the City of Toronto would have increased taxes.

3. General shift from residential to industrial-commercial except in the City of Toronto where shift is in the opposite direction.

4. Metro-wide Section 86 would produce intended changes, namely, taxpayers with properties of equivalent market value would pay equivalent Metro and school board taxes, regardless of where the property is located in the Metropolitan area.

5. Similarly, local taxation within a municipality would be distributed on the basis of equivalent property values.

6. Since all municipalities have assessments referenced to a common base year, a Metro-wide Section 86 provides horizontal equity within classes of property and among area municipalities.

7. Metro would still be out of step with Provincial averages in terms of vertical weighting of class burdens.

REVISED
(Aug. 17, 1981)

RESIDENTIAL CLASSES ONLY

COMPARISON OF THE EFFECTS OF A REGIONAL SECTION 36
APPORTIONMENT PROCESS ON THE DISTRIBUTION
OF METROPOLITAN GENERAL AND EDUCATIONAL REQUIREMENTS
AMOUNTING TO $1,360,000,000.

BETWEEN

(A) The present basis of apportionment, i.e. unweighted assessment, and per capita grant distributed on the basis of population,

AND

(B) Hypothetical Regional Section 36 apportionment, with residential assessment weighted 55%, and per capita grant distributed on the basis of assessment.

(000's)

CLASSES	TORONTO		NORTH YORK		ETOBICOKE		SCARBOROUGH		YORK		EAST YORK	
	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)	(A)	(B)
	$	$	$	$	$	$	$	$	$	$	$	$
0 Res - 1 & 2 units	86,729	105,994	112,153	104,278	64,990	60,505	80,063	72,810	20,331	19,512	17,017	17,329
1 Res - 3 to 6 units	9,360	11,432	1,569	968	1,304	1,199	376	273	2,014	1,419	323	206
2 Res - 7 or more	60,436	65,339	51,427	49,531	24,048	23,331	26,615	25,252	10,432	10,238	13,433	12,265
7 Farm	-	-	5	5	-	-	175	175	-	-	-	-
Totals	156,525	182,765	165,154	154,782	90,342	85,035	107,029	98,510	32,777	31,169	30,773	29,800

AMOUNTS OF INCREASES/(DECREASES). (B) COMPARED TO (A)

	$	$	$	$	$	$
0	19,265	(7,875)	(6,485)	(7,253)	(819)	312
1	2,072	(601)	(605)	(103)	(595)	(117)
2	4,903	(1,396)	(717)	(1,163)	(194)	(1,168)
7	-	-	-	-	-	-
Totals	26,240	(10,372)	(7,307)	(8,519)	(1,608)	(973)

PERCENTAGE INCREASES/(DECREASES). (B) COMPARED TO (A)

	%	%	%	%	%	%
0	22.2	(7.0)	(6.9)	(9.1)	(4.0)	1.8
1	22.1	(38.3)	(33.5)	(27.4)	(29.5)	(36.2)
2	8.1	(3.7)	(3.0)	(4.4)	(1.9)	(8.7)
7	-	-	-	-	-	-
Totals	16.8	(6.3)	(6.4)	(8.0)	(4.9)	(3.2)

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(Aug. 17, 1981)

SUMMARY OF EFFECTS OF A REGIONAL SECTION 86 APPORTIONMENT PROCESS
ON THE DISTRIBUTION OF A METROPOLITAN GENERAL LEVY
OF $475,000,000 ON CERTAIN BASES

($000's)

	Present Basis of Apportionment- unweighted assessment, per capita on population basis	Modified Present Basis Of Apportionment: with residential assessment weighted 85%	Modified Present Basis Of Apportionment: with per capita grant on assessment basis	Hypothetical Section 86 Apportionment: with unweighted assessment, per capita grant on population basis	Hypothetical Section 86 Apportionment: with residential assessment weighted 85%, per capita grant on population basis	Hypothetical Section 86 Apportionment: with residential assessment weighted 85% per capita grant on assessment basis
	(1)	(2)	(3)	(4)	(5)	(6)
	$	$	$	$	$	$
Toronto	191,747	195,806	186,290	192,872	195,502	189,633
North York	110,967	109,693	112,256	110,593	109,653	111,087
Etobicoke	71,263	71,233	70,479	70,269	70,303	69,300
Scarborough	67,537	66,134	70,401	68,420	67,564	70,425
York	17,341	16,795	18,689	16,587	16,032	17,523
East York	16,143	15,589	16,383	16,259	15,746	16,332
	475,000	475,000	475,000	475,000	475,000	475,000

AMOUNTS OF INCREASES/(DECREASES) COMPARED TO PRESENT BASIS (Column 1)

	$	$	$	$	$
Toronto	4,059	(5,457)	1,125	3,755	(2,114)
North York	(1,274)	1,239	(374)	(1,314)	120
Etobicoke	(32)	(736)	(996)	(762)	(1,963)
Scarborough	(1,403)	2,364	883	27	2,888
York	(596)	1,348	(754)	(1,309)	182
East York	(554)	742	116	(397)	389

PERCENTAGE INCREASES/(DECREASES) COMPARED TO PRESENT BASIS (Column 1)

	%	%	%	%	%
Toronto	2.1	(2.8)	.6	2.0	(1.1)
North York	(1.3)	1.2	(.3)	(1.2)	.1
Etobicoke	(.0)	(1.1)	(1.4)	(1.1)	(2.1)
Scarborough	(2.1)	4.2	1.3	.0	4.3
York	(3.4)	7.8	(4.3)	(7.5)	1.0
East York	(3.4)	4.6	.7	(2.5)	2.4

REVISED
(Aug. 17, 1981)

SUMMARY OF EFFECTS OF A REGIONAL SECTION 36 APPORTIONMENT PROCESS ON THE DISTRIBUTION OF METROPOLITAN GENERAL AND EDUCATIONAL REQUIREMENTS OF $1,360,000,000 ON CERTAIN BASES

($000's)

	Present Basis of Apportionment- unweighted assessment, per capita on population basis	Modified Present Basis Of Apportionment		Hypothetical Section 36 Apportionment		
		with residential assessment weighted 83%	with per capita grant on assessment basis	with unweighted assessment, per capita grant on population basis	with residential assessment weighted 83%, per capita grant on population basis	with residential assessment weighted 83% per capita grant on assessment basis
	(1)	(2)	(3)	(4)	(5)	(6)
	$	$	$	$	$	$
Toronto	333,935	344,421	328,678	336,959	343,602	337,733
North York	321,792	317,976	323,081	320,737	318,406	319,840
Etobicoke	203,101	203,039	202,315	200,423	201,096	200,393
Scarborough	200,379	196,754	203,243	202,752	200,602	203,463
York	52,725	51,171	54,073	50,700	49,253	50,744
East York	48,068	46,619	48,810	48,379	47,041	47,827

AMOUNTS OF INCREASES/(DECREASES) COMPARED TO PRESENT BASIS (Column 1)

	$	$	$	$	$
Toronto	10,486	(5,457)	3,024	9,667	3,798
North York	(3,316)	1,289	(1,005)	(3,386)	(1,952)
Etobicoke	(42)	(786)	(2,678)	(2,005)	(2,708)
Scarborough	(3,625)	2,864	2,373	223	3,084
York	(1,558)	1,348	(2,025)	(3,472)	(1,981)
East York	(1,449)	742	311	(1,027)	(241)

PERCENTAGE INCREASES/(DECREASES) COMPARED TO PRESENT BASIS (Column 1)

	%	%	%	%	%
Toronto	2.0	(1.0)	.6	1.8	0.7
North York	(1.2)	.4	(.3)	(1.1)	(.6)
Etobicoke	-	(.4)	(1.3)	(1.0)	(1.3)
Scarborough	(1.8)	1.4	1.2	.1	1.5
York	(2.9)	2.6	(3.8)	(6.6)	(3.8)
East York	(3.0)	1.5	.6	(2.1)	(.5)

APPENDIX B

Interim Report on Ottawa-Carleton Section 86 Assessment Simulation

INTERIM REPORT ON OTTAWA-CARLETON SECTION 86 ASSESSMENT SIMULATION

The Ministry of Revenue provided simulations for a region-wide Section 86 reassessment last June and further data was assembled during July and August.

The material was reviewed and analysed by myself and the Manager of Municipal Services for the Region. We were unable to clearly identify the shifts which would occur if reassessment was implemented because of the following problems.

1) ASSESSMENT BASE YEARS

The Township of West Carleton was reassessed on 1975 market value while all other municipalities are assessed based on 1940 data, except Ottawa and Vanier which were reassessed in the early 1950's. The significantly higher factors for West Carleton and the fact that Ottawa forms more than half the assessment base distort the regional factors produced in the simulation.

2) CONSOLIDATION OF PROPERTY CLASSES

The Cities of Ottawa, Vanier and Kanata have a combined factor for commercial and industrial classes while all others have separate classes often with substantial differences in the factor (i.e. Nepean, Commercial .07487 - Industrial .11035).

The simulation exercise creates separate regional factors and it is doubtful that those Cities who already have a single factor will wish to move away from the vertical equity that they presently have.

3) MULTIPLE RESIDENTIAL

The City of Nepean is presently involved in assessment appeals by major landlords which originated in 1976. It is their position that all residential should be assessed in a similar manner and the factors should, therefore, be the same. The appellants have been successful in part at the County Judge level and the City and Province have appealed to the O.M.B.

The simulation maintains the multiple factor 70% above the single residential. This difference has grown from 20% in 1970 to the present level as single residential values have escalated rapidly over the decade, while multiple residential values have increased slowly primarily due to rent controls. In any reassessment some adjustment of this inequity and a movement towards vertical equity within the overall residential class will be required.

4) VACANT LAND CLASS

Each municipality has a substantial amount of property in the vacant land (other rateable) class. The simulation assigns this land to the appropriate class and utilizes the same factor as developed property.

The local Section 86 programs generated numerous appeals by developers and speculators and as a result the Ministry introduced a staged valuation system. Most appeals were successful and the data for this component of the simulation may not be valid.

5) FARM ASSESSMENT

Despite Provincial announcements several months ago, no final determination of this issue has been made at this time. Ottawa-Carleton includes a substantial amount of farm assessment and any change in the present policy will affect the results of the simulation.

6) EQUIVALENT ASSESSMENTS

The greatest problem in the determination of shifts which may result from a region wide Section 86 reassessment is the validity of data for equivalent assessment and the method of distributing the revenue from assessment based grants.

Ottawa-Carleton is unique in that Federal Government payments-in-lieu form a major source of tax based revenues and will influence to a great extent any simulation or analysis.

The major hinderance in the simulation is the use of the Ministry's assessed values, when in the end it is the Federal Government's accepted values which will determine equivalents. The differences are proving to be substantial, and moreover the majority of values which resulted from the Section 86 program in 1979 (for 1980 taxation) remain unsettled. Hence, the data used in the simulation is suspect.

The methodology to be used to determine equivalent assessments and the distribution of grants after a region-wide Section 86 program are unclear and a number of questions must be considered before calculations can be carried out. These include, in addition to the previously noted valuation discrepancies:

What factor should be used for P.I.L. equivalents?

1. Factor for class of individual properties (i.e. commercial on office buildings, farm to farm, etc.)?
2. Composite Regional Factor?
3. Composite Local Factor for municipality in which property is located?

What factor should be used for resource equalization grant equivalents?

1. Composite Regional Factor?
2. Composite Local Factor?

What factor should be used for Bell Canada equivalents?

1. Commercial Factor?
2. Composite Regional Factor?
3. Composite Local Factor?

What method of distribution should be used for P.I.L., R.E.G. and Bell Canada.

1. All revenues applied to lower tier general rate?

2. All revenues apportioned and credited by lower tier to School Boards and upper tier requisitions before calculation of mill rate.

3. Upper tier revenues applied to general, transit and sewer funds as direct revenue before calculation of gross levy on lower tier? (and elimination of equivalent assessment calculation).

What method of distribution should be used for per capita and density grants?

1. Deduct from gross levy of upper tier?

2. Split between upper and lower tier on a formula basis (mill rates, gross levies)?

3. Apply to regional general funds before calculation of apportionment?

CONCLUSION

Aside from these six problems, our initial analysis suggests that a region-wide section 86 program may create shifts between classes which are not desirable if true market value assessment and property tax reform is our ultimate objective. The most obvious example is the comparison of factors which would place single residential property at 74% of commercial/industrial while the stated Provincial position on this relationship identifies 42% as the target. Multiple residential (7 units or more) would be assessed at 125% of commercial/industrial and demonstrates the situation presently before the Courts.

It is more difficult to determine shifts of upper tier and School Board levies between lower tier municipalities without a determination of the distribution of assessment based grants. We suspect a shift from Ottawa to the rural areas will result unless the latter group is permitted a greater share of P.I.L's and Bell Canada revenues. The suburban municipalities appear to be rather neutral in the exercise. An analysis of education levies is further frustrated by the existence of four School Boards. Normally School Board and Region/County boundaries are conterminous but this is not the case in Ottawa-Carleton.

Our initial conclusion is that only a market value assessment system with revisions to present taxation and grant policies will ensure an equitable distribution of Regional and School Board levies as well as the appropriate sharing of resulting property and business taxation within each lower tier municipality.

The Ministry is scheduled to update all assessments to a 1980 base year during 1982 and will be offering each local municipality the opportunity to request a Section 86 upgrade for taxation in 1984. It is our opinion that this effort would be better directed at a region-wide market value assessment and in the interim the Region's Tax Reform Committee could formulate the required taxation and grant sharing policies for consideration by the Province early in 1983. Since any new system would require at least a five year phase-in, 1989 would be the first "pure" taxation year.

Respectfully Submitted,

W. A. Rice,
Commissioner of Finance,
City of Nepean.

APPENDIX C

Report on Simcoe County Section 86 Assessment Simulation

REPORT ON SIMCOE COUNTY

SECTION 86 ASSESSMENT SIMULATION

The documentation provided by the Ministry of Revenue during the Summer and Fall of 1981 has been evaluated and the following points are noted:

1. Dramatic shifts would occur.

2. Urban requisitions would decrease and rural requisitions increase.

3. Implementation would not be accepted voluntarily at the local level.

4. "Phase-in" procedures would be needed.

5. Inclusion of the separated cities of Barrie and Orillia makes a requisition comparison difficult.

6. Fourteen different base year/market values are used. (see appendix "A")

7. The newer the assessment base year the greater the decrease in assessment. (see appendix "B")

Respectfully submitted,

D. Green,
Treasurer,
County of Simcoe.

January 8, 1982

COUNTY OF SIMCOE

ASSESSMENT BASE YEAR

CITIES:

Barrie	1970 Base Year
Orillia	1955± Base Year

TOWNS:

Alliston	1960 Base Year
Bradford	1968 Base Year
Collingwood	1962 Base Year Using 1975 Market Value
Midland	1955± Base Year Using 1975 Market Value
Penetanguishene	1950± Base Year
Stayner	1970 Base Year
Wasaga Beach	1978 Base Year

VILLAGES:

Beeton	1968 Base Year
Coldwater	1969 Base Year Using 1975 Market Value
Cookstown	1940± Base Year
Creemore	1969 Base Year
Elmvale	1969 Base Year
Port McNicoll	1969 Base Year Using 1975 Market Value
Tottenham	1969 Base Year
Victoria Harbour	1969 Base Year Using 1975 Market Value

TOWNSHIPS:

Adjala	1940 Base Year Using 1975 Market Value
Essa	1940 Base Year
Flos	1940 Base Year Using 1975 Market Value
Innisfil	1940 Base Year Using 1975 Market Value
Mara	1940 Base Year Using 1975 Market Value
Matchedash	1940 Base Year Using 1975 Market Value
Medonte	1940 Base Year
Nottawasaga	1940 Base Year
Orillia	1940 Base Year

Oro	1940 Base Year Using 1975 Market Value
Rama	1940 Base Year Using 1975 Market Value
Sunnidale	1970 Market Value
Tay	1940 Base Year Using 1975 Market Value
Tecumseth	1940 Base Year
Tiny	1940 Base Year Using 1975 Market Value
Tosorontio	1969 Base Year Using 1975 Market Value
Vespra	1940 Base Year
West Gwillimbury	1940 Base Year Using 1975 Market Value

MUNICIPALITIES IN SIMCOE COUNTY
RANKED BY % ASSESSMENT CHANGE

Municipality	Class	Assessment Base Year	(All Property Classes) % Change
Wasaga Beach	Town	1978	-78
Sunnidale	Twp	1970 Market Value	-64
Tosorontio	Twp	1969 Base 1975 MV	-60
Barrie	City	1970	-46
Beeton	Village	1968	-46
Stayner	Town	1970	-46
Port McNicoll	Village	1969 Base 1975 MV	-45
Creemore	Village	1969	-43
Tottenham	Village	1969	-43
Bradford	Town	1968	-42
Victoria Harbour	Village	1969 Base 1975 MV	-41
Elmvale	Village	1969	-32
Coldwater	Village	1969 Base 1975 MV	-27
Collingwood	Town	1962 Base 1975 MV	-08
Tecumseth	Twp	1940	+23
Alliston	Town	1960	+55
Midland	Town	1955 $\pm$ Base 1975 MV	+65
Orillia	City	1955 $\pm$	+113
Penetanguishene	Town	1950 $\pm$	+141
Flos	Twp	1940 Base 1975 MV	+168
Essa	Twp	1940	+204
Tay	Twp	1940 Base 1975 MV	+211
Orillia	Twp	1940	+220
Nottawasaga	Twp	1940	+226
Mara	Twp	1940 Base 1975 MV	+233
West Gwillimbury	Twp	1940 Base 1975 MV	+234
Rama	Twp	1940 Base 1975 MV	+245
Cookstown	Village	1940 $\pm$	+263
Tiny	Twp	1940 Base 1975 Mv	+264
Oro	Twp	1940 Base 1975 MV	+286
Innisfil	Twp	1940 Base 1975 MV	+313
Vespra	Twp	1940	+314
Medonte	Twp	1940	+327
Matchedash	Twp	1940 Base 1975 MV	+359
Adjala	Twp	1940 Base 1975 MV	+383

NOTES:

1. All municipalities having an assessment base year of 1940 show an increase .
2. 16 of 17 municipalities having a base year of 1940 are Townships.
3. 12 of 14 municipalities sharing an assessment decrease are urban.
4. 16 of 35 municipalities using 1975 market value still range from -60% to +383%.
5. All municipalities having a base year of 1962 or newer show a decrease.

PUBLICATIONS ISSUED IN THE "AMO REPORTS" SERIES

1. 1980 Guidelines for Municipal Bargaining
2. Assessment Review and Appeal Procedures
3. Response to the Children's Research Information Task Force Report
4. The Status of Public Swimming Pools in Ontario
5. Child Abuse
6. Response to Bill 127--An Act To Revise The Pits and Quarries Control Act, 1971 ($2.00)
7. Response to the Provincial Announcement of 1980 Transfer Payments to Municipalities
8. Municipal Undertakings Under The Environment Assessment Act
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14. Group Homes
15. Conservation Authorities
16. Perpetual Care for Waste Management Facilities
17. Discussion Paper on Bill 74--An Act To Establish A Code Of Procedure for Provincial Offences
18. Occupier's Liability and Trespass To Property
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63. Response to the Proposed Emergency Planning Legislation
64. Transportation of Dangerous Goods

82-1 Adult Residential Facilities
82-2 Response to Bill 159 - An Act to Revise the Planning Act
Appendix to "AMO Reports 82-2": Clause by Clause Review of Bill 159 - An Act to Revise the Planning Act ($3.00)
82-3 Property Taxation of Farms and Managed Forests
82-4 Response to the Provincial Discussion Paper on Wetland Policy
82-5 Provincial-Municipal Grants for Children's Services
82-6 Municipal Lot Levies: An Update
82-7 Rent Review in Ontario
82-8 Report of the Section 86 Working Group

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